

STATE OF MICHIGAN
COURT OF APPEALS

IESHULA RAPHAEL ISHAKIS,

Plaintiff-Appellant,

V

CITY OF SOUTHFIELD,

Defendant-Appellee.

UNPUBLISHED

November 19, 2002

No. 233414

Tax Tribunal

LC No. 00-266451

Before: Talbot, P.J., and Neff and Fitzgerald, JJ.

PER CURIAM.

Plaintiff appeals as of right the judgment of the Tax Tribunal affirming defendant's determinations of the true cash value, assessed value, and taxable value of plaintiff's real property for tax years 1999 and 2000. Plaintiff asserts the assessed value exceeds fifty percent of the property's true cash value. We affirm.

Plaintiff first argues that he was denied due process as a result of Tax Tribunal's issuance of an opinion approximately six months after the formal hearing. Whether a party has been afforded due process is a question of law subject to de novo review. *In re Carey*, 241 Mich App 222, 225-226; 615 NW2d 742 (2000).

As an initial matter, we note plaintiff abandoned this issue on appeal by failing to cite any authority to support his argument on this issue. MCR 7.212(C)(7); *Prince v MacDonald*, 237 Mich App 186, 197; 602 NW2d 834 (1999). Nonetheless, we will address the issue because it presents a question of law for which the record is factually sufficient. *McKelvie v Auto Club Ins Ass'n*, 203 Mich App 331, 337; 512 NW2d 74 (1994).

The United States and Michigan constitutions guarantee the government cannot deprive an individual of life, liberty, or property without due process of law. US Const, Am V; Const 1963, art I, § 17. These guarantees apply to administrative proceedings. See Administrative Procedures Act (APA), MCL 24.201 *et seq.*; *Napuche v Liquor Control Commission*, 336 Mich 398, 403-404; 58 NW2d 118 (1953).

Plaintiff argues the delay between the hearing and the tribunal's issuance of its opinion increased the likelihood that the tribunal erred in deciding the case. In essence, plaintiff asserts the passage of approximately six months indicates the tribunal did not provide "[a] full

consideration and a fair determination according to the evidence.” *Orion Charter Township v Burnac Corp*, 171 Mich App 450, 463-464; 431 NW2d 225 (1988). However, the record does not support plaintiff’s contentions regarding alleged inconsistencies in the opinion. Even accepting as true plaintiff’s argument, there is no indication that the alleged inconsistencies in the opinion stemmed from the passage of approximately six months before the tribunal released its opinion. Accordingly, we reject plaintiff’s due process challenge.

Plaintiff next claims the tribunal violated MCL 205.751 by releasing its opinion six months after the hearing. Statutory interpretation presents a question of law subject to de novo review. *County Bd of Rd Comm’rs v Michigan Property & Casualty Guaranty Ass’n*, 456 Mich 590, 610; 575 NW2d 751 (1998).

MCL 205.751(1) provides:

(1) A decision and opinion of the tribunal *shall be made within a reasonable period*, shall be in writing or stated in the record, and shall include a concise statement of facts and conclusions of law, stated separately and, upon order of the tribunal, shall be officially reported and published. [Emphasis added.]

The primary goal of statutory interpretation is to ascertain and give effect to the Legislature’s intent. *Frankenmuth Mutual Ins v Marlette Homes, Inc*, 456 Mich 511, 515; 573 NW2d 611 (1998). Statutory language should be construed reasonably, keeping in mind the act’s purpose. *Draprop Corp v Ann Arbor*, 247 Mich App 410, 415; 636 NW2d 787 (2001). The Legislature is presumed to have intended the meaning it plainly expressed, *Pohutski v Allen Park*, 465 Mich 675, 683; 641 NW2d 219 (2002), and if the language’s plain and ordinary meaning is clear, judicial construction is normally neither necessary nor permitted. *Toth v AutoAlliance International (On Remand)*, 246 Mich App 732, 737; 635 NW2d 62 (2001).

The term “reasonable” is not defined in the statute. We need not determine the reasonableness of the delay, however, because plaintiff has failed to demonstrate any prejudice from the delay. See *Master Craft Engineering, Inc v Dep’t of Treasury*, 141 Mich App 56, 65; 366 NW2d 235 (1985).

Finally, plaintiff claims the tribunal committed errors of law in establishing the true cash value of plaintiff’s property. This Court’s review of Tax Tribunal decisions is very limited. *Michigan Milk Producers v Dep’t of Treasury*, 242 Mich App 486; 618 NW2d 917 (2000). Absent a claim of fraud, we can determine only whether the tribunal committed an error of law or adopted a wrong legal principle. *Id.* at 490. Additionally, the tribunal’s factual findings will not be disturbed if they are supported by competent, material, and substantial evidence on the whole record. *Id.* at 490-491.

Again, plaintiff failed to cite any authority to support his argument and, therefore, has abandoned it on appeal. MCR 7.212(C)(7); *Prince, supra* at 197. However, we address it nonetheless because it presents a question of law for which the record is factually sufficient. *McKelvie, supra* at 337.

First, plaintiff claims the tribunal committed an error of law by rejecting an appraisal of the subject property he offered into evidence while accepting an appraisal defendant offered. The tribunal rejected plaintiff's appraisal because it did not include the appraiser's certification or license information.

Plaintiff bore the burden of proof of establishing the property's true cash value. MCL 205.737(3); *Great Lakes Division of National Steel Corp v City of Ecorse*, 227 Mich App 379, 389; 576 NW2d 667 (1998). However, the Tax Tribunal was required to make an independent determination of valuation, based on its own findings of fact. *Great Lakes Division, supra* at 409. In weighing the value of plaintiff's evidence, the tribunal concluded that the lack of proof of certification or licensure on plaintiff's appraisal diminished its credibility. See MCL 339.2601 *et seq.* We find no error in this determination.

Second, plaintiff argues the tribunal committed an error of law by requiring evidence that the initial asking price of plaintiff's property was properly established and that the property was appropriately marketed to achieve the highest probable sales price. The tribunal was required to make an independent determination of the true cash value of plaintiff's property, based on its own factual findings. *Great Lakes Division, supra* at 409. True cash value should reflect the usual selling price of a given piece of property between a willing buyer and a willing seller. *Meadowlanes Ltd Dividend Housing Ass'n v City of Holland*, 437 Mich 473, 484; 473 NW2d 636 (1991). Therefore, the tribunal did not err in requesting evidence demonstrating that plaintiff's purchase price reflected typical market conditions.

Affirmed.

/s/ Michael J. Talbot
/s/ Janet T. Neff
/s/ E. Thomas Fitzgerald